

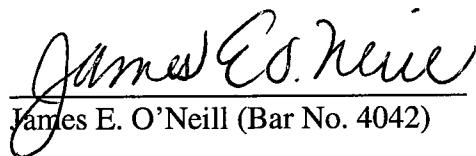
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.)

CERTIFICATE OF SERVICE

I, James E. O'Neill, hereby certify that on the 10th day of August, 2007, I caused a copy of the following document(s) to be served on the individuals on the attached service list(s) in the manner indicated:

**Debtors' Objection to the Iowa Department of Revenue's Motion Seeking
Permission to File a Late Proof of Claim, Exhibits A, B and C.**


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